

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2009-REVISED

## METHOD B – EXACT CALCULATION METHOD

The steps in computing the amount of tax to be withheld are as follows:

- Step 1 Determine if the employee's gross wages are less than, or equal to, the amount shown in "Table 1 – Low Income Exemption Table." If so, no income tax is required to be withheld.
- Step 2 If the employee claims any additional withholding allowances for estimated deductions from Form DE-4, subtract the amount shown in "Table 2 – Estimated Deduction Table" from the gross wages.
- Step 3 Subtract the standard deduction amount shown in "Table 3 – Standard Deduction Table" to arrive at the employee's taxable income.
- Step 4 Use "Table 5 – Tax Rate Table" for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax.
- Step 5 Subtract the tax credit shown in "Table 4 – Exemption Allowance Table" from the computed tax to arrive at the amount of tax to be withheld.\*

\* If the employee uses additional allowances claimed for estimated deductions, such allowances MUST NOT be used in the determination of tax credits to be subtracted.

EXAMPLE C: Monthly earnings of \$3,800.00, married, and claiming five withholding allowances on form W-4 or DE 4.

Step 1	Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1880.00); therefore, income tax should be withheld.	
	Earnings for monthly payroll period.	\$3,800.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE".	<u>-615.00</u>
	Taxable income.	\$3,185.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$3,185.00 (over \$2,832.00 but not over \$4,472.00)	
	• 4.675% of amount over \$2,832.00 (.04675 x (\$3,185.00 - \$2,832.00))	\$ 16.50
	• Plus marginal tax amount.	<u>+56.94</u>
	• Computed tax.	\$ 73.44
Step 5	Subtract amount from "TABLE 4 – EXEMPTION ALLOWANCE TABLE" for 5 regular withholding allowances.	<u>-45.38</u>
	Net amount of tax to be withheld.	<u>\$ 28.06</u>

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METHOD B --- EXACT CALCULATION METHOD

TABLE 1 – LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		----- ALLOWANCES ON DE-4 OR W-4		
		"0" OR "1"	"2" OR MORE	
SEMI-MONTHLY	\$470	\$470	\$ 940	\$ 940
MONTHLY	\$940	\$940	\$1,880	\$1,880

TABLE 2 – ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES +	SEMI- MONTHLY	MONTHLY
1	\$ 42	\$ 83
2	\$ 83	\$167
3	\$125	\$250
4	\$167	\$333
5	\$208	\$417
6	\$250	\$500
7	\$292	\$583
8	\$333	\$667
9	\$375	\$750
10*	\$417	\$833

+ Number of Additional Withholding Allowances for Estimated Deductions claimed on Form DE-4 or W-4.

\* If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one (1) Additional Allowance by the number claimed.

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TABLE 3 – STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE-4 OR W-4		
		"0" OR "1"	"2" OR MORE	
SEMI-MONTHLY	\$154	\$154	\$308	\$308
MONTHLY	\$308	\$308	\$615	\$615

TABLE 4 – EXEMPTION ALLOWANCE TABLE

ALLOWANCES ON DE-4 OR W-4	SEMI- MONTHLY	MONTHLY
0	-0-	-0-
1	\$ 4.54	\$ 9.08
2	\$ 9.08	\$ 18.15
3	\$ 13.61	\$ 27.23
4	\$ 18.15	\$ 36.30
5	\$ 22.69	\$ 45.38
6	\$ 27.23	\$ 54.45
7	\$ 31.76	\$ 63.53
8	\$ 36.30	\$ 72.60
9	\$ 40.84	\$ 81.68
10*	\$ 45.38	\$ 90.75

\* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on for DE-4 or W-4, on a monthly payroll period would be \$136.20.

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TABLE 5 - TAX RATE TABLE

SEMI-MONTHLY PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$299 ...	1.375%	\$0	\$0.00
\$299	\$708 ...	2.475%	\$299	\$4.11
\$708	\$1,118 ...	4.675%	\$708	\$14.23
\$1,118	\$1,551 ...	6.875%	\$1,118	\$33.40
\$1,551	\$1,961 ...	9.075%	\$1,551	\$63.17
\$1,961	\$41,667 ...	10.505%	\$1,961	\$100.38
\$41,667	and over	11.605%	\$41,667	\$4,271.50

MARRIED PERSONS

IF THE TAXABLE INCOME IS...				
THE COMPUTED TAX IS...				
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.375%	\$0	\$0.00
\$598	\$1,416 ...	2.475%	\$598	\$8.22
\$1,416	\$2,236 ...	4.675%	\$1,416	\$28.47
\$2,236	\$3,102 ...	6.875%	\$2,236	\$66.81
\$3,102	\$3,922 ...	9.075%	\$3,102	\$126.35
\$3,922	\$41,667 ...	10.505%	\$3,922	\$200.77
\$41,667	and over	11.605%	\$41,667	\$4,165.88

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...				
THE COMPUTED TAX IS...				
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.375%	\$0	\$0.00
\$598	\$1,416 ...	2.475%	\$598	\$8.22
\$1,416	\$1,826 ...	4.675%	\$1,416	\$28.47
\$1,826	\$2,259 ...	6.875%	\$1,826	\$47.64
\$2,259	\$2,669 ...	9.075%	\$2,259	\$77.41
\$2,669	\$41,667 ...	10.505%	\$2,669	\$114.62
\$41,667	and over	11.605%	\$41,667	\$4,211.36

MONTHLY PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.375%	\$0	\$0.00
\$598	\$1,416 ...	2.475%	\$598	\$8.22
\$1,416	\$2,236 ...	4.675%	\$1,416	\$28.47
\$2,236	\$3,102 ...	6.875%	\$2,236	\$66.81
\$3,102	\$3,922 ...	9.075%	\$3,102	\$126.35
\$3,922	\$83,334 ...	10.505%	\$3,922	\$200.77
\$83,334	and over	11.605%	\$83,334	\$8,543.00

MARRIED PERSONS

IF THE TAXABLE INCOME IS...				
THE COMPUTED TAX IS...				
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,196 ...	1.375%	\$0	\$0.00
\$1,196	\$2,832 ...	2.475%	\$1,196	\$16.45
\$2,832	\$4,472 ...	4.675%	\$2,832	\$56.94
\$4,472	\$6,204 ...	6.875%	\$4,472	\$133.61
\$6,204	\$7,844 ...	9.075%	\$6,204	\$252.69
\$7,844	\$83,334 ...	10.505%	\$7,844	\$401.52
\$83,334	and over	11.605%	\$83,334	\$8,331.74

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...				
THE COMPUTED TAX IS...				
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,196 ...	1.375%	\$0	\$0.00
\$1,196	\$2,832 ...	2.475%	\$1,196	\$16.45
\$2,832	\$3,652 ...	4.675%	\$2,832	\$56.94
\$3,652	\$4,518 ...	6.875%	\$3,652	\$95.28
\$4,518	\$5,338 ...	9.075%	\$4,518	\$154.82
\$5,338	\$83,334 ...	10.505%	\$5,338	\$229.24
\$83,334	and over	11.605%	\$83,334	\$8,422.72